

EXHIBIT "B"

Time expended by Ferry, Joseph & Pearce, P.A.:

T. Tacconeli:

<u>Date</u>	<u>Description of services provided</u>	<u>Hrs.</u>	<u>Amount</u>
01/02/02	Prepare e-mail to J. Sakalo re: 01/03/02 hearing <i>Case Administration</i>	.10	\$20.00
	Travel to Pittsburgh re: 01/03/02 hearing <i>Non-Working Travel Time</i>	2.0	\$200.00
	Confer w/ J. Sakalo re: 01/03/02 hearing <i>Case Administration</i>	.50	\$100.00
	Confer w/ J. Sakalo re: 01/03/02 hearing <i>Litigation/General</i>	.50	\$100.00
	Tele-conference w/ S. Baena re: 01/03/02 hearing <i>Litigation/General</i>	.30	\$60.00
01/03/02	Confer w/ J. Sakalo, M. Zaleski and P. Lockwood re: 01/03/02 hearing <i>Litigation/General</i>	.80	\$160.00
	Attend Bankruptcy Court hearing <i>Preparation for and Attendance at Hearings</i>	5.0	\$1,000.00
	Travel from Pittsburgh to Delaware <i>Non-Working Travel Time</i>	1.5	\$150.00
01/04/02	Tele-conference w/ J. Sakalo re: 01/03/02 hearing <i>Case Administration</i>	.10	\$20.00
	Tele-conference w/ Judge Fitzgerald's clerk re: transcript of 01/03/02 hearing <i>Case Administration</i>	.10	\$20.00
01/05/02	Review correspondence re: e-mail from J. Sakalo re: agenda for 01/14/02 hearing <i>Litigation/General</i>	.10	\$20.00
01/06/02	Review report prepared by financial advisor re: third quarter <i>Case Administration</i>	.20	\$40.00

01/07/02	Review correspondence; e-mail from S. Baena re: letter to Judge Wolin from PD Committee <i>Case Administration</i>	.10	\$20.00
	Review draft of letter to Judge Wolin from PD Committee <i>Case Administration</i>	.10	\$20.00
01/08/02	Review pleading re: Campbell and Levine October 2001 Fee Application <i>Case Administration</i>	.10	\$20.00
	Review pleading re: Casner and Edwards September 2001 to October 2001 Fee Application <i>Case Administration</i>	.10	\$20.00
	Review pleading re: Verified Statement of Elizabeth Warren <i>Case Administration</i>	.10	\$20.00
01/09/02	Review docket re: Certificate of No Objections re: Bilzin Sumberg October/November 2001 Fee Application <i>Case Administration</i>	.10	\$20.00
	Review Certificate of No Objection re: Bilzin Sumberg October/November 2001 Fee Application <i>Case Administration</i>	.10	\$20.00
	Review correspondence re: e-mail from S. Baena re: revised draft of letter to Judge Wolin <i>Case Administration</i>	.10	\$20.00
	Review revised draft of PD Committee's letter to Judge Wolin <i>Case Administration</i>	.10	\$20.00
	Review correspondence re: letter from W. Bowman to Judge Wolin <i>Case Administration</i>	.10	\$20.00
01/10/02	Tele-conference with Committee <i>Committee Matters and Creditor Meetings</i>	.70	\$140.00
	Prepare letter to J. Sakalo re: Certificate of No Objection re: Bilzin Sumberg October/November Fee Application <i>Case Administration</i>	.10	\$20.00
01/11/02	Review correspondence re: letter from H. Lee to Judge Wolin <i>Case Administration</i>	.10	\$20.00

	Review e-mail from J. Sakalo re: critical dates <i>Case Administration</i>	.20	\$40.00
01/12/02	Review correspondence re: e-mail from J. Sakalo re: 01/03/02 hearing transcript <i>Case Administration</i>	.10	\$20.00
01/15/02	Review transcript of 01/03/02 hearing <i>Case Administration</i>	.20	\$40.00
	Prepare e-mail to J. Sakalo re: 01/03/02 hearing <i>Case Administration</i>	.10	\$20.00
	Review correspondence re: e-mail from J&J Court Transcribers re: transcript for 01/03/02 hearing <i>Case Administration</i>	.10	\$20.00
	Tele-conference w/ I. Danetos, Esq. re: PD and PI Committees <i>Creditor Inquiries</i>	.10	\$20.00
01/17/02	Tele-conference with Committee <i>Committee Matters and Creditor Meetings</i>	.50	\$100.00
01/18/02	Review pleading re: Debtors' Complaint Against National Union <i>Case Administration</i>	.10	\$20.00
01/20/02	Review correspondence re: e-mail from S. Baena to D. Berock, Esq. re: fraudulent conveyance production <i>Litigation/Fraudulent Conveyance</i>	.10	\$20.00
01/21/02	Review correspondence re: e-mail from D. Burnick to S. Baena re: fraudulent conveyance production <i>Litigation/Fraudulent Conveyance</i>	.10	\$20.00
	Review e-mail from S. Baena to D. Burnick re: fraudulent conveyance production <i>Litigation/Fraudulent Conveyance</i>	.10	\$20.00
01/23/02	Review correspondence re: e-mail from J. Sakalo re: fraudulent transfer hearing order <i>Litigation/Fraudulent Conveyance</i>	.10	\$20.00
01/24/02	Review e-mail from financial advisor re: Project Blueberry <i>Case Administration</i>	.10	\$20.00
	Tele-conference with Committee <i>Committee Matters and Creditor Meetings</i>	.40	\$80.00

01/25/02	Tele-conference with J. Sakalo re: Rabinovitz retention application <i>Retention of Professionals</i>	.10	\$20.00
	Review agenda for 1/29/02 hearing <i>Case Administration</i>	.10	\$20.00
	Tele-conference with J. Sakalo re: Hilton retention application <i>Retention of Professionals</i>	.10	\$20.00
	Tele-conference with J. Sakalo re: Hilton and Rabinovitz retention applications <i>Retention of Professionals</i>	.10	\$20.00
	Review Judge Fitzgerald's chamber procedures <i>Case Administration</i>	.10	\$20.00
	Prepare Order re: Hilton retention application <i>Retention of Professionals</i>	.20	\$40.00
	Prepare Order re: Rabinovitz retention application <i>Retention of Professionals</i>	.20	\$40.00
	Review correspondence re: e-mail from J. Sakalo re: Hilton retention application and Order and Rabinovitz retention application and Order <i>Retention of Professionals</i>	.10	\$20.00
	Tele-conference with J. Sakalo re: 01/29/02 hearing <i>Case Administration</i>	.10	\$20.00
01/28/02	Prepare e-mail to J. Sakalo re: Hilton and Rabinovitz retention application <i>Retention of Professionals</i>	.10	\$20.00
	Review amended agenda from 1/29/02 hearing <i>Case Administration</i>	.10	\$20.00
01/29/02	Review pleading re: Kirkland & Ellis October, 2001 fee application <i>Case Administration</i>	.20	\$40.00
	Review pleading re: Unsecured Creditor's Committee's Opposition to Motion to Dismiss Case <i>Case Administration</i>	.10	\$20.00

	Review pleading re: Nelson Mullins October, 2001 fee application <i>Case Administration</i>	.10	\$20.00
	Review pleading re: Wallace King October, 2001 fee application <i>Case Administration</i>	.10	\$20.00
	Meeting with financial advisor re: fraudulent conveyance action <i>Litigation/Fraudulent Conveyance</i>	.50	\$100.00
	Attend Bankruptcy Court hearing <i>Preparation for and Attendance at Hearings</i>	2.7	\$540.00
01/30/02	Tele-conference with J. Waxman, Esq. re: Hilton and Rabinovitz retention applications <i>Retention of Professionals</i>	.10	\$20.00
	Tele-conference with J. Sakalo re:01/29/02 hearing transcript <i>Case Administration</i>	.10	\$20.00
01/31/02	Tele-conference with Committee <i>Committee Matters and Creditor Meetings</i>	1.0	\$200.00
	Prepare letter to J. Sakalo re: Hilton and Rabinovitz retention applications <i>Retention of Professionals</i>	.10	\$20.00
	Subtotal:	21.7	\$3,990.00

R. Miller

<u>Date</u>	<u>Description of services provided</u>	<u>Hrs.</u>	<u>Amount</u>
01/02/02	Review 7 th Monthly Fee Application <i>Compensation of Professionals</i>	.30	\$52.50
01/04/02	Confer w/ TJT re: 01/03/02 hearing <i>Case Administration</i>	.30	\$52.50
01/07/02	Tele-conference with Judge Wolin's clerk and e-mail to S. Baena re: same <i>Case Administration</i>	.20	\$35.00
	Tele-conference with J. Sakalo re: meeting with Judge <i>Case Administration</i>	.20	\$35.00

	Conference with TJT re: meeting with Judge <i>Case Administration</i>	.10	\$17.50
01/10/02	Attend Committee tele-conference <i>Committee Matters and Creditor Meetings</i>	.80	\$140.00
01/21/02	Review 8 th Monthly Fee Application <i>Compensation of Professionals</i>	.30	\$52.50
01/23/02	Review Certificate of No Objections <i>Case Administration</i>	.10	\$17.50
01/24/02	Attend Committee tele-conference <i>Committee Matters and Creditor Meetings</i>	.40	\$70.00
01/29/02	Meeting with S. Baena, J. Sakalo and T. Tacconelli re: fraudulent conveyance action <i>Litigation/Fraudulent Conveyance</i>	1.0	\$175.00
	Confer with TJT re: 01/29/02 hearing <i>Case Administration</i>	.30	\$52.50
01/30/02	Confer with LLC re: new fee application procedures <i>Case Administration</i>	.30	\$52.50
01/31/02	Review 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	.30	\$52.50
	Review fee application <i>Compensation of Professionals</i>	.10	\$17.50
	Attend Committee tele-conference <i>Committee Matters and Creditors Meetings</i>	.50	\$87.50
	Subtotal:	5.2	\$910.00

L. Coggins:

<u>Date</u>	<u>Description of services provided</u>	<u>Hrs.</u>	<u>Amount</u>
01/02/02	Revise 7 th Monthly Fee Application <i>Compensation of Professionals</i>	.60	\$48.00
	E-file and serve 7 th Monthly Fee Application <i>Compensation of Professionals</i>	1.5	\$120.00

	Locate and send motion for protective order and response to TJT for 01/03/02 hearing <i>Litigation/General</i>	.50	\$40.00
01/09/02	Draft CNO re: Docket no. 1363 and Certificate of Service <i>Case Administration</i>	.20	\$16.00
	Review docket re: objections to no. 1363 <i>Case Administration</i>	.20	\$16.00
	E-file and serve CNO re: Docket no. 1363 and Certificate of Service <i>Case Administration</i>	.70	\$56.00
01/16/02	Prepare Exhibit B to 8 th Monthly Fee Application <i>Compensation of Professionals</i>	1.0	\$80.00
	Review amended administrative order and docket <i>Case Administration</i>	.50	\$40.00
01/17/02	Review and research changes in professional compensation procedures <i>Case Administration</i>	1.4	\$112.00
	Prepare notice of 8 th Monthly Fee Application <i>Compensation of Professionals</i>	.80	\$64.00
	Prepare notice of 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	.40	\$32.00
01/18/02	Prepare 8 th Monthly Fee Application and 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	2.9	\$232.00
01/21/02	Discussion with TJT re: new administrative order <i>Case Administration</i>	.30	\$24.00
	Prepare Exhibit B to 8 th Monthly Fee Application <i>Compensation of Professionals</i>	.80	\$64.00
	Prepare, revise & finalize 8 th Monthly Fee Application, Notice and Certificate of Service <i>Compensation of Professionals</i>	1.4	\$112.00
	E-file and serve 8 th Monthly Fee Application <i>Compensation of Professionals</i>	.70	\$56.00

	Prepare 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	.40	\$32.00
01/23/02	Draft CNO re: Docket No. 1436 and Certificate of Service <i>Case Administration</i>	.20	\$16.00
	Review docket re: objections to docket no. 1436 <i>Case Administration</i>	.20	\$16.00
	E-file and serve CNO re: Docket no. 1436 & Cert. of Service <i>Case Administration</i>	.60	\$48.00
01/25/02	Call to Debtors' counsel re: 2002 list <i>Case Administration</i>	.10	\$8.00
	Draft form of order re: W.D. Hilton retention <i>Retention of Professionals</i>	.50	\$40.00
	Draft form of order re: Rabinovitz retention <i>Retention of Professionals</i>	.20	\$16.00
	E-mail to J. Sakalo re: retention orders <i>Retention of Professionals</i>	.10	\$8.00
	Prepare W.D. Hilton Retention Application & Notice for e-filing <i>Retention of Professionals</i>	.40	\$32.00
	Prepare Rabinovitz Retention Application & Notice for e-filing <i>Retention of Professionals</i>	.50	\$40.00
	Prepare Affidavit of W.D. Hilton for e-filing <i>Retention of Professionals</i>	.40	\$32.00
	Prepare Affidavit of F. Rabinovitz for e-filing <i>Retention of Professionals</i>	.30	\$24.00
	Draft Certificate of Service re: Hilton Retention Application <i>Retention of Professionals</i>	.20	\$16.00
	Draft Certificate of Service re: Rabinovitz Retention Application <i>Retention of Professionals</i>	.20	\$16.00
	Review JKF chambers procedures <i>Case Administration</i>	.20	\$16.00
01/28/02	Revise retention applications and certificates of service <i>Retention of Professionals</i>	.40	\$32.00

01/29/02	Finalize and e-file Rabinovitz Retention Application <i>Retention of Professionals</i>	.80	\$64.00
	Finalize and e-file W.D. Hilton Retention Application <i>Retention of Professionals</i>	.80	\$64.00
	E-file R. Turken Pro Hac Vice Motion and Cert. of Service <i>Case Administration</i>	.40	\$32.00
	E-mail e-filed pleading to Rachel Bello @ Bankruptcy Court <i>Case Administration</i>	.30	\$24.00
01/30/02	Update service list <i>Case Administration</i>	.10	\$8.00
	Review finalized amended administrative order <i>Case Administration</i>	.30	\$24.00
	Research re: new fee application and request procedures <i>Case Administration</i>	.80	\$64.00
	Prepare 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	.30	\$24.00
	Discussion with RSM re: amended administrative order <i>Case Administration</i>	.20	\$16.00
01/31/02	Revise & prepare 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	2.0	\$160.00
	E-file and serve 3 rd Interim Fee Application Request <i>Compensation of Professionals</i>	1.2	\$96.00
	<u>Subtotal:</u>	26	\$2,080.00

Total Time Expended/Fees: 52.9 \$6,980.00

Costs Advanced:

Date	Type of Expense	Amount
01/02/02	Copies	\$112.80
	Postage	\$11.34

	Fax to T. Tacconelli	\$23.00
01/04/02	Hearing Transcript (J&J Court Transcribers)	\$675.00
01/09/02	Fax to S. Baena & J. Sakalo	\$11.00
	Copies	\$12.00
	Postage	\$5.13
01/10/02	Web Pacer Service	\$10.22
01/11/02	Fax to S. Baena	\$2.00
01/17/02	Hearing Transcript (J&J Court Transcribers)	\$221.00
01/21/02	Copies	\$51.75
	Postage	\$10.08
01/23/02	Copies	\$11.25
	Postage	\$4.56
01/29/02	Working Luncheon (Leo & Jimmy's)	\$59.50
01/31/02	Copies	\$25.50
	Postage	\$8.00
	Computer Research (Lexis/Nexis)	\$6.25
	Hearing Transcript CD (U.S. Bankruptcy Court Clerk)	\$20.00
	Total:	\$1,280.38

Total Fees: **\$6,980.00**
Total Expenses: **\$1,280.38**
Total Fees & Expense: **\$8,260.38**
Balance Due: **\$8,260.38**